IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY FIFTH DAY OF MARCH
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 5732 of 2005

Between:

M/s.Shiv Sagar Bidi Works Pvt. Limited Nizamabad, rep. by its Manager and Power of Attorney Holder, Mr.Ranjit Singh Chowhan.

..... PETITIONER

AND

1 The Commercial Tax Officer, Nizamabad-II Circle, Nizamabad.
2 The Appellate Deputy Commissioner (CT) Secunderabad Division,

Secunderabad.
3 The Additional Commissioner (CT) Legal, A.P.Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ of Certiorari or any other appropriate writ or order or direction quashing the order of the 3rd respondent in CCT's Ref.No.LIII (1)/219/2005 dt.23.2.2005 as arbitrary, illegal and unjustified and restrain the 1st respondent from taking any coercive steps against the Petitioner for collecting the disputed tax of Rs.2,54,289/- and Rs.6,68, 818/- respectively pending disposal of the appeals before the 2nd respondent for the assessment years 2000-01 and 2001-02.

Counsel for the Petitioner: MR.S.DWARAKANATH

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following:

ORDER: (per the Hon'ble Sri Justice G.Bikshapathy)

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Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Tax.

2. In view of the facts and circumstances of the case, writ petition is disposed of directing the 2nd respondent herein to dispose of the appeals within a period of two months from the date of receipt of a copy of this order. Pending disposal of the appeals, there shall be stay of collection of disputed tax on condition that the petitioner deposits 50% of the disputed tax giving credit to the pre-deposit made, if any, for the assessment years 2000-2001 and 2001-2002, within a period of four weeks from the date of receipt of a copy of this order. It is made clear that if the tax is not deposited as directed above, the stay stands vacated.

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G.BIKSHAPATHY, J.

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P.S.NARAYANA, J.

Dated 25-03-2005.

SKMR

..... REGISTRAR

To

1 The Commercial Tax Officer, Nizamabad-II Circle, Nizamabad.
2 The Appellate Deputy Commissioner (CT) Secunderabad Division,

Secunderabad.
3 The Additional Commissioner (CT) Legal, A.P.Nampally, Hyderabad.

4 2 CCs to G.P. for Commercial Tax, High Court Buildings, Hyderabad

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5 2 CD copies.